

# Financial Statement

(Designed by Ajitesh Churewal)

Particulars	Description
Balance Sheet (INR)	Balance sheet at group and entity level after converting the balances of foreign entity to INR
Balance sheet (Base Currency)	Balance sheet , entity wise in their local currency
BS - Schedule	Balance sheet schedule in INR
Profit & Loss (INR)	Profit and Loss statement at group and entity level after converting the figures of foreign entity to INR
Profit & Loss (Base Currency)	Profit & Loss statement at entity level in their local currency
PL - Schedule	Profit & Loss schedule at ledger level

# Balance sheet (INR)

Balance sheet								All figures in INR	
Particulars	Consolidated		India		Singapore		United States		
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
	31-Mar-20	31-Mar-19	31-Mar-20	31-Mar-19	31-Mar-20	31-Mar-19	31-Mar-20	31-Mar-19	
Equity and liabilities									
Shareholder's fund									
Share capital	0	0	0	0	0	0	0	0	
Reserves and surplus	17,73,98,613	9,98,33,198	88,95,259	42,57,620	4,40,35,411	0	12,44,67,942	9,55,75,578	
Money received against share warrants	0	0	0	0	0	0	0	0	
	17,73,98,613	9,98,33,198	88,95,259	42,57,620	4,40,35,411	0	12,44,67,942	9,55,75,578	
Share Application money pending allotment									
Non-current Liabilities									
Long-term borrowings	0	0	0	0	0	0	0	0	
Deferred tax liabilities(Net)	0	0	0	0	0	0	0	0	
Other Long term liabilities	0	0	0	0	0	0	0	0	
Long-term provisions	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	
Current liabilities									
Short-term borrowings	0	0	0	0	0	0	0	0	
Trade payables	15,45,90,308	0	2,50,11,866	0	4,31,66,310	0	8,64,12,132	0	
Other current liabilities	4,93,61,585	0	13,36,330	0	56,00,211	0	4,24,25,044	0	
Short-term provisions	0	0	0	0	0	0	0	0	
	20,39,51,893	0	2,63,48,196	0	4,87,66,521	0	12,88,37,176	0	
Total Equity & Liabilities	38,13,50,506	9,98,33,198	3,52,43,455	42,57,620	9,28,01,932	0	25,33,05,118	9,55,75,578	
Assets									
Non-current assets									
Fixed assets	0	0	0	0	0	0	0	0	
Tangible assets									
Intangible assets									
Capital work-in-progress									
Intangible assets under development									
Non-current investments	0	0	0	0	0	0	0	0	

## Balance sheet (Base Currency)

Balance sheet		INR		SGD		USD	
		India		Singapore		United States	
Particulars		Current Year 31-Mar-20	Previous Year 31-Mar-19	Current Year 31-Mar-20	Previous Year 31-Mar-19	Current Year 31-Mar-20	Previous Year 31-Mar-19
<b>Equity and liabilities</b>							
<b>Shareholder's fund</b>							
Share capital		0	0	0	0	0	0
Reserves and surplus		88,95,259	42,57,620	7,91,008	0	16,39,030	12,58,567
Money received against share warrants		0	0	0	0	0	0
		<b>88,95,259</b>	<b>42,57,620</b>	<b>7,91,008</b>	<b>0</b>	<b>16,39,030</b>	<b>12,58,567</b>
<b>Share Application money pending allotment</b>							
<b>Non-current Liabilities</b>							
Long-term borrowings		0	0	0	0	0	0
Deferred tax liabilities(Net)		0	0	0	0	0	0
Other Long term liabilities		0	0	0	0	0	0
Long-term provisions		0	0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current liabilities</b>							
Short-term borrowings		0	0	0	0	0	0
Trade payables		2,50,11,866	0	7,75,396	0	11,37,900	0
Other current liabilities		13,36,330	0	1,00,597	0	5,58,665	0
Short-term provisions		0	0	0	0	0	0
		<b>2,63,48,196</b>	<b>0</b>	<b>8,75,993</b>	<b>0</b>	<b>16,96,565</b>	<b>0</b>
<b>Total Equity &amp; Liabilities</b>		<b>3,52,43,455</b>	<b>42,57,620</b>	<b>16,67,001</b>	<b>0</b>	<b>33,35,595</b>	<b>12,58,567</b>

## Balance sheet (Schedule)

BSPL1	BSPL2	LedgerName	India Previous Year	Current Year	Singapore Previous Year	Current Year	United States Previous Year	Current Year	Total Previous Year	Total Current Year
Shareholder's fund	Reserves and surplus	Profit & Loss A/c	42,57,620	88,95,259	0	4,40,35,411	9,55,75,578	12,44,67,942	9,98,33,198	17,73,98,613
	Reserves and surplus Total		42,57,620	88,95,259	0	4,40,35,411	9,55,75,578	12,44,67,942	9,98,33,198	17,73,98,613
Current liabilities	Trade payables		0	2,50,11,866	0	4,31,66,310	0	8,64,12,132	0	15,45,90,308
	Other current liabilities	EPF Employee's Deduction 12%					0	4,01,257	0	4,01,257
		ESIC Employees Deduction 1%					0	14,049	0	14,049
		ESIC Payable					0	1,68,587	0	1,68,587
		IGST @ 5%			0	19,46,488			0	19,46,488
		Income Tax					0	6,227	0	6,227
		Input CGST@2.5%			0	18,26,862			0	18,26,862
		Input IGST					0	-80,19,264	0	-80,19,264
		Input SGST@2.5%			0	18,26,862			0	18,26,862
		Output CGST	0	2,45,502			0	1,73,77,242	0	1,76,22,743
		Output IGST	0	8,46,827			0	96,59,866	0	1,05,06,693
		Output SGST	0	2,45,502			0	1,73,77,242	0	1,76,22,743
		PF Admin Charges 0.5%					0	1,13,910	0	1,13,910
		PF EDLI 0.5%					0	50,157	0	50,157
		PF Payable					0	12,03,771	0	12,03,771
		Professional Tax					0	41,767	0	41,767
		Salary Payable					0	46,37,754	0	46,37,754
		TDS on Professional Fees					0	-7,59,400	0	-7,59,400
		TDS on Rent	0	-1,500			0	1,51,880	0	1,50,380
	Other current liabilities Total		0	13,36,330	0	56,00,211	0	4,24,25,044	0	4,93,61,585
Non-current assets	Fixed assets	Furniture and Stands					0	6,68,27,200	0	6,68,27,200
	Fixed assets Total						0	6,68,27,200	0	6,68,27,200
Current assets	Inventories	Stock-in-Hand	42,57,620	1,71,11,669			9,55,75,578	23,97,98,495	9,98,33,198	25,69,10,164
	Inventories Total		42,57,620	1,71,11,669			9,55,75,578	23,97,98,495	9,98,33,198	25,69,10,164
	Trade receivables		0	-1,18,55,246			0	5,10,55,839	0	3,92,00,593
	Cash and cash equivalents	Allahabad Bank - A'nagar Br.			0	-30,67,417			0	-30,67,417
		Allahabad Bank - Laxmi Road			0	-33,40,20,000			0	-33,40,20,000
		ALLAHABAD BANK C/C			0	11,89,96,011			0	11,89,96,011
		ALLAHABAD BANK CURRENT A/C			0	-9,34,44,524			0	-9,34,44,524
		BHAGINI NIVE.SAH.BANK LTD.			0	29,33,80,900			0	29,33,80,900
		Cash	0	23,22,349			0	5,72,739	0	28,95,088
		CASH A/C			0	-2,44,36,848			0	-2,44,36,848

# Profit & Loss (INR)

## Profit & Loss Statement

Current Period : 01-Apr-19 to 31-Mar-20

Previous Period : 01-Apr-18 to 31-Mar-19

All figures in INR

### Particulars

	Consolidated		India		Singapore		United States	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Income</b>								
Revenue from operations	26,47,67,742	21,18,14,194	1,76,20,025	0	0	0	24,71,47,717	19,77,18,174
Other income	19,28,26,509	15,42,61,207	35,700	0	19,25,40,206	15,40,32,165	2,50,602	2,00,482
<b>Total Income (A)</b>	<b>45,75,94,251</b>	<b>36,60,75,401</b>	<b>1,76,55,725</b>	<b>0</b>	<b>19,25,40,206</b>	<b>15,40,32,165</b>	<b>24,73,98,319</b>	<b>19,79,18,655</b>
<b>Expenses</b>								
Cost of Operations	0	0	0	0	0	0	0	0
Purchases	36,05,84,340	28,84,67,472	2,57,63,285	0	0	0	33,48,21,055	26,78,56,844
Change-in-inventories	-15,70,76,966	-12,56,61,572	-1,28,54,049	0	0	0	-14,42,22,917	-11,53,78,333
Employee benefit expenses	25,03,560	20,02,848	0	0	0	0	25,03,560	20,02,848
Finance costs	99,176	79,341	0	0	99,176	79,341	0	0
Depreciation and amortization expenses	0	0	0	0	0	0	0	0
Other expenses	17,39,18,726	13,91,34,980	1,08,850	0	14,84,05,619	11,87,24,495	2,54,04,257	-2,03,23,405
<b>Total Expenses (B)</b>	<b>38,00,28,836</b>	<b>30,40,23,069</b>	<b>1,30,18,086</b>	<b>0</b>	<b>14,85,04,795</b>	<b>11,88,03,836</b>	<b>21,85,05,955</b>	<b>13,41,57,953</b>
<b>Profit / loss before exceptional and extraordinary items (A-B)</b>	<b>7,75,65,415</b>	<b>6,20,52,332</b>	<b>46,37,639</b>	<b>0</b>	<b>4,40,35,411</b>	<b>3,52,28,329</b>	<b>2,88,92,364</b>	<b>6,37,60,702</b>
Exceptional items	0	0	0	0	0	0	0	0
<b>Profit / loss before tax extraordinary items and tax</b>								
Extraordinary items	0	0	0	0	0	0	0	0
<b>Profit / loss before tax</b>	<b>7,75,65,415</b>	<b>6,20,52,332</b>	<b>46,37,639</b>	<b>0</b>	<b>4,40,35,411</b>	<b>3,52,28,329</b>	<b>2,88,92,364</b>	<b>6,37,60,702</b>
<b>Tax expenses</b>								
Tax for the year	0	0	0	0	0	0	0	0
Deffered tax	0	0	0	0	0	0	0	0
<b>Profit/ (Loss) for the year after tax</b>	<b>7,75,65,415</b>	<b>6,20,52,332</b>	<b>46,37,639</b>	<b>0</b>	<b>4,40,35,411</b>	<b>3,52,28,329</b>	<b>2,88,92,364</b>	<b>6,37,60,702</b>

# Profit & Loss (Base Currency)

Profit & Loss Statement		Current Period : 01-Apr-19 to 31-Mar-20 Previous Period 01-Apr-18 to 31-Mar-19					
		INR		SGD		USD	
		India		Singapore		United States	
Particulars		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Income</b>							
Revenue from operations		1,76,20,025	0	0	0	32,54,513	26,03,610
Other income		35,700	0	34,58,599	27,66,879	3,300	2,640
<b>Total Income (A)</b>		<b>1,76,55,725</b>	<b>0</b>	<b>34,58,599</b>	<b>27,66,879</b>	<b>32,57,813</b>	<b>26,06,250</b>
<b>Expenses</b>							
Cost of Operations		0	0	0	0	0	0
Purchases		2,57,63,285	0	0	0	44,09,021	35,27,217
Change-in-inventories		-1,28,54,049	0	0	0	-18,99,169	-15,19,335
Employee benefit expenses		0	0	0	0	32,968	26,374
Finance costs		0	0	1,782	1,425	0	0
Depreciation and amortization expenses		0	0	0	0	0	0
Other expenses		1,08,850	0	26,65,810	21,32,648	3,34,531	-2,67,625
<b>Total Expenses (B)</b>		<b>1,30,18,086</b>	<b>0</b>	<b>26,67,591</b>	<b>21,34,073</b>	<b>28,77,350</b>	<b>17,66,631</b>
<b>Profit / loss before exceptional and extraordinary items (A-B)</b>		<b>46,37,639</b>	<b>0</b>	<b>7,91,008</b>	<b>6,32,806</b>	<b>3,80,463</b>	<b>8,39,619</b>
Exceptional items		0	0	0	0	0	0
<b>Profit / loss before tax extraordinary items and tax</b>							
Extraordinary items		0	0	0	0	0	0
<b>Profit / loss before tax</b>		<b>46,37,639</b>	<b>0</b>	<b>7,91,008</b>	<b>6,32,806</b>	<b>3,80,463</b>	<b>8,39,619</b>
<b>Tax expenses</b>							
Tax for the year		0	0	0	0	0	0
Deffered tax		0	0	0	0	0	0
<b>Profit/ (Loss) for the year after tax</b>		<b>46,37,639</b>	<b>0</b>	<b>7,91,008</b>	<b>6,32,806</b>	<b>3,80,463</b>	<b>8,39,619</b>

## Profit & Loss (Schedule)

Head	Sub Head	LedgerName	India Previous Year	Current Year	Singapore Previous Year	Current Year	United States Previous Year	Current Year	Total Previous Year	Total Current Year
Revenue	Revenue from operations	GST Sales	1,40,96,020	1,76,20,025					1,40,96,020	1,76,20,025
		Sales					19,77,18,174	24,71,47,717	19,77,18,174	24,71,47,717
	Revenue from operations Total		1,40,96,020	1,76,20,025			19,77,18,174	24,71,47,717	21,18,14,194	26,47,67,742
	Other income	Discount Received	14,000	17,500					14,000	17,500
		Interest	6,560	8,200					6,560	8,200
		Job Work Charges	8,000	10,000					8,000	10,000
		Loading Unloading					2,00,482	2,50,602	2,00,482	2,50,602
		Mumbai Suburb News Agency			3,38,46,291	4,23,07,864			3,38,46,291	4,23,07,864
		Navi Mumbai News Agency			3,71,89,119	4,64,86,398			3,71,89,119	4,64,86,398
		South Mumbai News Agency			8,29,96,755	10,37,45,944			8,29,96,755	10,37,45,944
	Other income Total		28,560	35,700	15,40,32,165	19,25,40,206	2,00,482	2,50,602	15,42,61,207	19,28,26,509
Expenses	Purchases	GST Purchase	-2,06,10,628	-2,57,63,285					-2,06,10,628	-2,57,63,285
		Purchase					-26,78,56,844	-33,48,21,055	-26,78,56,844	-33,48,21,055
	Purchases Total		-2,06,10,628	-2,57,63,285			-26,78,56,844	-33,48,21,055	-28,84,67,472	-36,05,84,340
	Change-in-inventories		1,02,83,239	1,28,54,049			11,53,78,333	14,42,22,917	12,56,61,572	15,70,76,966
	Employee benefit expenses	EPF Employers Contribution 3.67%					-8,17,394	-10,21,743	-8,17,394	-10,21,743
		EPS Employers Contribution 8.33%					-9,11,098	-11,38,872	-9,11,098	-11,38,872
		ESIC Employees Deduction 4%					-2,74,356	-3,42,945	-2,74,356	-3,42,945
	Employee benefit expenses Total						-20,02,848	-25,03,560	-20,02,848	-25,03,560
	Finance costs				-79,341	-99,176			-79,341	-99,176
	Other expenses		-87,080	-1,08,850	-11,87,24,495	-14,84,05,619	-2,03,23,405	-2,54,04,257	-13,91,34,980	-17,39,18,726